

EXHIBIT B

City of Norton Shores
4814 Henry Street
Norton Shores MI 49441

RE: Act 198 Agreement with the City of Norton Shores
Wacker Neuson Production Americas, LLC
by Wacker Neuson Corp, its ~~Managing~~ ^{Member} (The Company) has submitted an
application to the City of Norton Shores (City) for the granting of an Industrial Facilities
Exemption Certificate (IFE) pursuant to Act 198, P.A. 1974, as amended.

To encourage the granting of the IFE and in recognition of the investment the City will be
making toward the economic growth of the Company and thus the community, I hereby
agree on behalf of the Company:

1. The attached information sheet is an integral part of this agreement and outlines the investment the Company intends to make.
2. The Company will submit a letter to the City no later than January 10th immediately following the second year after the issuance of the IFE certifying:
 - a. Number of jobs created or retained
 - b. Actual cost for both real and personal property acquisitions
 - c. If the number of jobs created or total project cost differ from that described in the information sheet, a disclosure explaining the variance is required.
3. The Company will recertify the current employment information outlined above every year through the expiration of the IFE.
4. The Company understands that if employment has not been retained or reached, or the expansion or improvement was not substantially completed as described in the application and information sheet, the City has the right to reduce the term or revoke the IFE.
5. The Company understands that if real and personal property taxes are not paid and do not remain current, the City has the right to reduce the term or revoke the IFE.
6. The applicant shall remain with the local unit during the period of time for which the abatement has been approved and, if the applicant relocates, substantially reduces employment and/or operations, or closes the facility, the applicant shall pay to the affected taxing units an amount equal to those taxes it would have paid had the abatement not been in effect.

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By the signatures below, representatives of both the Company and City acknowledge their responsibilities towards the successful completion of the project. It is understood certain economic conditions may delay or even prohibit the maintenance of the Company's goals. Prior to any City action concerning the reduction or revocation of an IFE, or recapture of abated taxes, the Company will have the right to a public hearing before the City Council.

WITNESS:

Wacker Neuson Production Americas, LLC
By Wacker Neuson Corp, its Managing

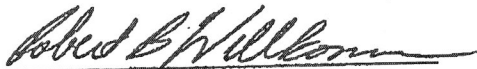
Member

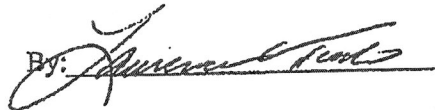
Company Name

N92W15000 Anthony Ave.

Menomonee Falls, WI 53051

Company Address



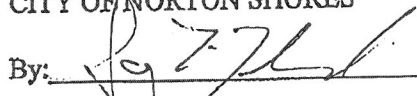
By: 

Title: Chief Financial Officer

Date: 1-18-2011

WITNESS:

ACKNOWLEDGED BY THE
CITY OF NORTON SHORES

By: 

Title: Mayor

Date: 2/8/11